

JUDGE FRED J. BORCHARD

• Mr. LEVIN. Mr. President, I rise today to pay tribute to one of the iron men of our judicial system, Judge Fred J. Borchard, who has served the State of Michigan for over 50 years. Judge Borchard's tenure marks the longest term of service of any Michigan judge in history.

Judge Borchard put himself through the University of Michigan and its law school by working various full time jobs. His law practice was postponed while he served his country as a forward gun observer in the Pacific theater during World War II. In 1947, he was elected municipal judge and in 1954, he was elected Probate Judge.

In 1958, Gov. G. Mennen Williams appointed Judge Borchard to the Saginaw circuit bench, where he served until his retirement in 1989. Since then, he has continued to serve Michigan by filling in for judges absent on vacations and conferences.

Judge Borchard's love of law has kept him fully engaged during his long service on the bench. His court was known for its courteous and efficient atmosphere where citizens could settle their disputes. He wholeheartedly believes in the ability of our legal system to make a positive difference in our lives. It is these traits that have made Judge Borchard a favorite among his colleagues, constituents and contemporaries. Judge Borchard has been a leader in his community as well. He has served in the University of Michigan Club, Germania of Saginaw, and the Kiwanis Club of Saginaw. He has served on the Board of Directors of both St. Luke's Hospital and the Saginaw County Chamber of Commerce. He has also shown his commitment to serving others through the work he has done with his church.

Judge Borchard was married to the late Helen Fay Honeywell for almost 50 years, and they had four children Fred, Barb, Jim, and Sara. They have carried on Judge Borchard's ideals of service to the public in their own lives. Judge Borchard has been married to Dorothy Denton for the past 5 years.

I know my Senate colleagues will join me in honoring Judge Fred J. Borchard for his 50 historic years of service to the State of Michigan's judicial system.●

GREEK INDEPENDENCE DAY

• Ms. SNOWE. Mr. President, March 25, 1997, marks a special day for the Greek people and for all the friends of Greece around the world. It is the 176th anniversary of the day in 1821 when the people of Greece declared their independence from centuries of political, religious and cultural repression under the Ottoman Empire. Greek independence was recognized 8 years later only after a long, hard-fought struggle during which the people of Greece made countless sacrifices for their freedom.

Contemporary American leaders, such as James Monroe and Daniel Web-

ster, recognized that the ideals of the American Revolution—individual liberty, representative democracy, and personal dignity—were also the foundation for Greece's declaration of independence. Americans in the 1820's quickly identified with the struggle of the Greek patriots because they knew in their hearts that it was a continuation of their own struggle for political and religious freedom. The same spirit of democracy that was born and flourished in Greece a thousand years ago, and which fanned the flames of the American revolution, inspired the Greek patriots to persevere in their struggle against their Turkish oppressors.

The United States and Greece are now old friends and trusted allies. Our two nations and people are bound by unbreakable bonds which link us through common interests, values, and political heritage. It is clear that our cherished ideals of democracy and freedom are as strong as ever and continue to inspire other countries to follow our example. One need look no further than to the fledgling democracies of Eastern Europe and the New Independent States of the former Soviet Union to see the huge impact these ideals are still having on our world as we enter the 21st century.

Independence, of course, must be guarded vigilantly, and in the past 176 years Greece's independence has been challenged by forces both external and internal. Therefore, even as we recognize and celebrate Greece's long independence today, we must also be mindful of the threats which Greece faces in today's world. The ongoing dispute with Turkey over the islet of Imia and the Albanian Government's recent military action near the Greek border serve as troubling reminders of Greece's vulnerability and the instability of the Balkan region.

On this, the 176th anniversary of Greek independence, let us extend our warmest congratulations to the people of Greece. And let us also rededicate America's commitment to Greece and to strengthening the solidarity that exists between our two great nations.●

ARTURO HALE

• Mr. LEAHY. Mr. President, one of my duties as ranking member of the Senate Judiciary Committee is oversight of Immigration and Naturalization policy. It is a role to which I give the highest importance. My own grandparents came to the United States from Italy and Ireland for a better life.

I am pleased that on April 9 we will welcome another new citizen. Arturo Hale came to the United States from Mexico to attend the University of Minnesota, where he earned a doctorate in chemical engineering. He now works at Bell Laboratories, conducting research on optical fibers. I have had the pleasure of meeting Arturo on a few occasions. He has contributed to our Nation not only as a researcher and

taxpayer, but as a caring, involved resident. He has shown that he accepts all the responsibilities of a citizen, and I am proud that he will now have the rights of a citizen as well.

On behalf of the Senate, I would like to welcome Arturo Hale as a citizen of the United States.●

HOME-BASED BUSINESS FAIRNESS ACT OF 1997

• Mr. BURNS. Mr. President, as an original cosponsor of the Home-Based Business Fairness Act of 1997, introduced yesterday by Senate Small Business Committee Chairman BOND, I rise in strong support of this measure and urge the Senate to approve it as soon as possible.

This legislation is composed of three vitally important provisions, and together they make this measure one of the most important the Senate will consider during this Congress. First, this legislation will increase the health insurance deduction for self-employed individuals to 100 percent from the current 40 percent. Second, it will restore the home-office tax deduction where a taxpayer performs essential business functions in a home office used exclusively for business purposes. Finally, it will clarify when a worker is an employee versus an independent contractor, removing the uncertainty of the IRS's current test which can hit small businesses retroactively with liability for back taxes, interest, and penalties. These measures are especially important in Montana, where 98 percent of our businesses are small businesses, accounting for 72.7 percent of all employment in our State. This 72 percent is considerably higher than the 53 percent for the United States as a whole. And we're growing: Montana leads the Nation in new business incorporations. So when we talk about small business issues such as the home-office tax deduction, the health insurance deduction for the self-employed, the independent contractor classification, and other issues, these are the issues affecting Montana businesses.

Many of today's workers spend part of their time working at home, often performing administrative duties such as billing. These workers either have no permanent office or perform their main duties in an unconventional environment, such as an operating room. For them, the work performed in a home office is an essential part of their job, even though it may not be the main part of their job. Back in 1993, the Supreme Court in Commissioner versus Soliman created a restrictive test for determining eligible home-based functions. Functions such as billing, though essential, do not meet the Soliman test. The Court went well beyond congressional intent and even beyond the IRS's own interpretation of the law.

Shortly after the Soliman decision, I introduced the Home Office Tax Deduction Bill, and I've been pushing for it